

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

CAROL L. ENGEN, et al.,

Defendants.

CASE NO. C18-712 RSM

ORDER ON PENDING MOTIONS

This matter is before the Court on post-judgment motions filed by Plaintiff United States of America (“United States”) and Defendant Carol L. Engen. *See* Dkts. #139 and #141. The Order is further precipitated by the United States’ filing of a Satisfaction of Judgment indicating that the judgment entered in this matter “in favor of the United States and against Carol L. Engen has been satisfied.” Dkt. #153 at 1. Finding that the post-judgment motions are now moot, the Court denies them.

On September 24, 2021, the Court found Ms. Engen indebted to the United States for unpaid income taxes, penalties, and fees, and confirmed the United States’ tax lien against Ms. Engen’s property, including certain real property. Dkt. #131 (order granting summary judgment); Dkt. #132 (judgment). The judgment further provided that the United States could foreclose on the tax liens on Ms. Engen’s real property to satisfy her financial obligations. *Id.*

Following the Court's entry of judgment, Ms. Engen quickly filed a notice of appeal. Dkt. #133. Ms. Engen subsequently filed a motion requesting that the Court stay any further proceedings before it. Dkt. #139. Several days later, Plaintiff United States of America ("United States") filed a Motion for Entry of Order of Foreclosure and Judicial Sale. Dkt. #141. The motion sought an order permitting United States to go forward with a judicial sale of Ms. Engen's real property. *Id.* at 1–2; *see also* Dkt. #141-1 (proposed order). In response, Ms. Engen indicated that she intended to sell her real property in advance of foreclosure to satisfy the judgment against her. Dkt. #144 at 2–3. Ms. Engen submitted an executed purchase and sale agreement indicating that the sale was to close on December 20, 2021. Dkt. #145 at 7–25.

Considering the parties' representations to the Court and the history of this case, the Court believes that Ms. Engen has sold the parcel of real property encumbered by United States' tax liens to satisfy those tax liens and the Court's judgment.

Accordingly, and having considered the record, the Court finds and ORDERS that:

1. Defendant Carol L. Engen's Motion for Order Staying Case on Appeal (Dkt. #139) is DENIED as moot.
2. Plaintiff's Motion for Entry of Order of Foreclosure and Judicial Sale (Dkt. #141) is DENIED as moot.

DATED this 3rd day of January, 2022.



RICARDO S. MARTINEZ
CHIEF UNITED STATES DISTRICT JUDGE